IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH.

C.E.A. No.17 of 2005
Date of decision: November 20, 2006

Commissioner of Central Excise Commissionerate, Chandigarh.

-----Appellant

Vs.

M/s Sawan Mal Shibu Mal Steel Rolling Mills, Distt. Fatehgarh Sahib.

-----Respondent

CORAM:- HON'BLE MR JUSTICE ADARSH KUMAR GOEL
HON'BLE MR JUSTICE RAJESH BINDAL

Present: Mrs. Daya Chaudhary, Assistant Solicitor General of India
for the appellant.

Mr. Pawan K. Pahwa, Advocate
for the respondent.

ORDER:

This appeal has been preferred under Section 35(G) of the Central Excise Act, 1944 (for short, "the Act") by revenue against the order dated 05.05.2004 passed by the Customs, Excise and Service Tax Appellate Tribunal, New Delhi, proposing following substantial questions of law:-

> "Whether the Tribunal has erred in allowing the appeal of the party in view of the decision of Tribunal in the case of M/s Surindra Steel Rolling Mills Vs CCE. Chandigarh which is against the Apex Court decision in the case of the M/s Ujaggar Prints Vs U.O.I., which has laid down that in the case of job work the assessable value would include the cost of raw material plus job work charges plus job worker's profit plus any other consideration flowing directly or indirectly to the job worker, whereas in this case the party has not disclosed the basis for arriving at the assessable value?"

The identical issue has been gone into by this Court in judgment dated 08.08.2006 in ***The Commissioner, Central Excise Commissionerate v.***

M/s Karam Steel Corporation & another, C.E.C. No.27 of 2004, wherein identical finding of the Tribunal to the effect that 'assessable value' had included costs and profits upto sale of goods - not merely cost of material and cost of conversion and profit of job workers was upheld. Therein also, job work was done for the Steel Authority of India, as in the present case.

In view of above, this appeal is also dismissed.

(ADARSH KUMAR GOEL)
JUDGE

November 20, 2006 **(RAJESH BINDAL)**
ashwani **JUDGE**